

FINAL GENERAL FUND BUDGET

Fiscal Year 2022-2023

General Fund Budget Approval

Date of Adoption of the General Fund Budget: 05/26/2022



President of the Board - Original Signature Required



Secretary of the Board - Original Signature Required



Chief School Administrator - Original Signature Required

Bobbi Ely

Contact Person

bely@danvillesd.org

Email Address

5-26-2022

Date

5-26-2022

Date

6.2.2022

Date

(570)271-3268

Telephone

Extn :1031

Extension

CERTIFICATION OF ESTIMATED ENDING FUND BALANCE FROM 2022-2023 GENERAL FUND BUDGET

24 PS 6-688

(10/2010)

SCHOOL DISTRICT : Danville Area SD	COUNTY : Montour	AUN : 116471803
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No school district shall approve an increase in real property taxes unless it has adopted a budget that includes an estimated, ending unreserved undesignated fund balance (unassigned) less than the specified percentage of its total budgeted expenditures:

Total Budgeted Expenditures	Fund Balance % Limit (less than)
Less Than or Equal to \$11,999,999	12.0%
Between \$12,000,000 and \$12,999,999	11.5%
Between \$13,000,000 and \$13,999,999	11.0%
Between \$14,000,000 and \$14,999,999	10.5%
Between \$15,000,000 and \$15,999,999	10.0%
Between \$16,000,000 and \$16,999,999	9.5%
Between \$17,000,000 and \$17,999,999	9.0%
Between \$18,000,000 and \$18,999,999	8.5%
Greater Than or Equal to \$19,000,000	8.0%

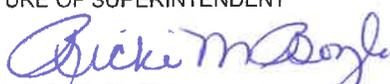
Did you raise property taxes in SY 2022-2023 (compared to 2021-2022)? Yes
No

If yes, see information below, taken from the 2022-2023 General Fund Budget.

Total Budgeted Expenditures	\$45905278
Ending Unassigned Fund Balance	\$845682
Ending Unassigned Fund Balance as a percentage (%) of Total Budgeted Expenditures	1.84%

The Estimated Ending Unassigned Fund Balance is within the allowable limits. Yes
No

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SUPERINTENDENT 	DATE 6/3/2022
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DUE DATE: AUGUST 15, 2022

FOR PUBLIC INSPECTION OF 2022-2023 PROPOSED BUDGET

24 PS 6-687(a)(1)

(03/2006)

School District Name : Danville Area SD	County : Montour	AUN Number : 116471803
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Section 687(a)(1) of the School Code requires the president of the board of school directors of each school district to certify to the Department of Education that the proposed budget was prepared, presented and will be made available for public inspection using the uniform form prepared and furnished by the Department of Education.

I hereby certify that the above information is accurate and complete.

SIGNATURE OF SCHOOL BOARD PRESIDENT 	DATE 4/11/22
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DUE DATE: IMMEDIATELY FOLLOWING
ADOPTION OF PROPOSED
FINAL GENERAL FUND BUDGET

<u>Val Number</u>	<u>Description</u>	<u>Justification</u>
5260	Expenditure Detail: 100 Salaries amount must be greater than 200 Benefits amount. For an exception, please enter a justification below. Function 2200, Object 100: \$507,084.00 Function 2200, Object 200: \$572,865.00	The Instructional Staff Tuition reimbursement is applied to 2271-240. All instructional staff are coded here per PDE chart of accounts and therefore benefits are inflated in this function.
8080	Ending Fund Balance Entry and Budgetary Reserve: If 0850 Estimated Ending Unassigned Fund Balance is not equal to 0, a justification must be entered below.	Operating Revenue
8160	Ending Fund Balance Entry and Budgetary Reserve: If 0840 Assigned Fund Balance is not equal to 0, a justification must be entered below.	The assigned fund balance is for capital improvements and curricular upgrades.

<u>ITEM</u>	<u>AMOUNTS</u>
Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,868,120
0850 Unassigned Fund Balance	2,492,992
Total Estimated Beginning Unreserved Fund Balance Available for Appropriation and Reserves Scheduled For Liquidation During The Fiscal Year	<u>\$7,361,112</u>
Estimated Revenues And Other Financing Sources	
6000 Revenue from Local Sources	24,715,935
7000 Revenue from State Sources	16,439,428
8000 Revenue from Federal Sources	2,958,993
9000 Other Financing Sources	
Total Estimated Revenues And Other Financing Sources	<u>\$44,114,356</u>
Total Estimated Fund Balance, Revenues, and Other Financing Sources Available for Appropriation	<u>\$51,475,468</u>

	<u>Amount</u>
REVENUE FROM LOCAL SOURCES	
6111 Current Real Estate Taxes	14,403,666
6112 Interim Real Estate Taxes	30,000
6113 Public Utility Realty Taxes	22,261
6114 Payments in Lieu of Current Taxes - State / Local	16,500
6150 Current Act 511 Taxes - Proportional Assessments	7,767,217
6400 Delinquencies on Taxes Levied / Assessed by the LEA	635,000
6500 Earnings on Investments	50,000
6700 Revenues from LEA Activities	70,000
6800 Revenues from Intermediary Sources / Pass-Through Funds	464,000
6920 Contributions and Donations from Private Sources	1,021,291
6940 Tuition from Patrons	100,000
6970 Services Provided Other Funds	36,000
6990 Refunds and Other Miscellaneous Revenue	100,000
REVENUE FROM LOCAL SOURCES	\$24,715,935
REVENUE FROM STATE SOURCES	
7111 Basic Education Funding-Formula	8,165,454
7112 Basic Education Funding-Social Security	670,778
7160 Tuition for Orphans Subsidy	55,000
7220 Vocational Education	37,739
7271 Special Education funds for School-Aged Pupils	1,562,381
7292 Pre-K Counts	315,000
7311 Pupil Transportation Subsidy	1,440,500
7312 Nonpublic and Charter School Pupil Transportation Subsidy	9,000
7320 Rental and Sinking Fund Payments / Building Reimbursement Subsidy	353,164
7330 Health Services (Medical, Dental, Nurse, Act 25)	44,000
7340 State Property Tax Reduction Allocation	697,058
7505 Ready to Learn Block Grant	279,308
7820 State Share of Retirement Contributions	2,810,046
REVENUE FROM STATE SOURCES	\$16,439,428
REVENUE FROM FEDERAL SOURCES	
8390 Other Restricted Federal Grants-in-Aid Directly from the Federal Government	1,099,785
8514 NCLB, Title I - Improving the Academic Achievement of the Disadvantaged	464,036
8515 NCLB, Title II - Preparing, Training and Recruiting High Quality Teachers and Principals	75,429
8517 NCLB, Title IV - 21st Century Schools	35,571

Amount

REVENUE FROM FEDERAL SOURCES

8744 ARP ESSER - Elementary and Secondary School Emergency Relief Fund	1,214,172
8810 School-Based Access Medicaid Reimbursement Program (SBAP) Reimbursements (Access)	70,000

REVENUE FROM FEDERAL SOURCES \$2,958,993

TOTAL ESTIMATED REVENUES AND OTHER SOURCES 44,114,356

Act 1 Index (current): 4.0%

Calculation Method:

Revenue

Section 672.1 Method Choice: (a)(2)

Number of Decimals For Tax Rate Calculation:

4

Approx. Tax Revenue from RE Taxes:

\$14,403,747

Amount of Tax Relief for Homestead Exclusions

\$697,058

Total Approx. Tax Revenue:

\$15,100,805

Approx. Tax Levy for Tax Rate Calculation:

\$15,837,875

Montour

Northumberland

Total

2021-22 Data

a. Assessed Value

\$934,959,607

\$212,009,899

\$1,146,969,506

b. Real Estate Mills

13.5099

13.5099

13.5099

I. 2022-23 Data

c. 2020 STEB Market Value

\$1,316,850,616

\$298,748,661

\$1,615,599,277

d. Assessed Value

\$990,966,247

\$224,884,293

\$1,215,850,540

e. Assessed Value of New Constr/ Renov

\$0

\$0

\$0

2021-22 Calculations

f. 2021-22 Tax Levy

\$12,631,211

\$2,864,233

\$15,495,444

(a * b)

2022-23 Calculations

II. g. Percent of Total Market Value

81.50849%

18.49151%

100.00000%

h. Rebalanced 2021-22 Tax Levy

\$15,495,444

(f Total * g)

i. Base Mills Subject to Index

13.5099

13.5099

13.5099

(h / a * 1000) if no reassessment

(h / (d-e) * 1000) if reassessment

Calculation of Tax Rates and Levies Generated

j. Weighted Avg. Collection Percentage

95.13190%

95.13190%

95.13190%

k. Tax Levy Needed

\$15,837,875

(Approx. Tax Levy * g)

I. 2022-23 Real Estate Tax Rate

13.0261

13.0261

13.0261

(k / d * 1000)

III. m. Tax Levy Generated by Mills

\$12,908,425

\$2,929,365

\$15,837,790

(l / 1000 * d)

n. Tax Levy minus Tax Relief for Homestead Exclusions

\$15,140,732

(m - Amount of Tax Relief for Homestead Exclusions)

o. Net Tax Revenue Generated By Mills

\$14,403,666

(n * Est. Pct. Collection)

Act 1 Index (current): 4.0%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(2)	
Number of Decimals For Tax Rate Calculation:	4		
Approx. Tax Revenue from RE Taxes:	\$14,403,747		
Amount of Tax Relief for Homestead Exclusions	<u>\$697,058</u>		
Total Approx. Tax Revenue:	\$15,100,805		
Approx. Tax Levy for Tax Rate Calculation:	\$15,837,875		

	Montour	Northumberland	Total
Index Maximums			
p. Maximum Mills Based On Index (i * (1 + Index))	14.0503	14.0503	14.0503
q. Mills In Excess of Index (if (l > p), (l - p))	0.0000	0.0000	
r. Maximum Tax Levy Based On Index (p / 1000 * d)	\$13,923,373	\$3,159,692	\$17,083,065
IV. s. Millage Rate within Index? (If l > p Then No)	Yes	Yes	
t. Tax Levy In Excess of Index (if (m > r), (m - r))	\$0	\$0	\$0
u. Tax Revenue In Excess of Index (t * Est. Pct. Collection)	\$0	\$0	\$0

Information Related to Property Tax Relief			
V. Assessed Value Exclusion per Homestead	\$11,131.00	\$11,131.00	
Number of Homestead/Farmstead Properties	3856	982	4838
Median Assessed Value of Homestead Properties			\$107,907

Act 1 Index (current): 4.0%

Calculation Method:	Revenue	Section 672.1 Method Choice: (a)(2)		
Number of Decimals For Tax Rate Calculation:	4			
Approx. Tax Revenue from RE Taxes:	\$14,403,747			
Amount of Tax Relief for Homestead Exclusions	<u>\$697,058</u>			
Total Approx. Tax Revenue:	\$15,100,805			
Approx. Tax Levy for Tax Rate Calculation:	\$15,837,875			

	Montour	Northumberland		Total
<hr/>				
State Property Tax Reduction Allocation used for: Homestead Exclusions		\$697,058	Lowering RE Tax Rate	\$0
Prior Year State Property Tax Reduction Allocation used for: Homestead Exclusions		\$0		\$0
Amount of Tax Relief from State/Local Sources				\$697,058

CODE

6111 Current Real Estate Taxes

<u>County Name</u>	<u>Taxable Assessed Value</u>	<u>Real Estate Mills</u>	<u>Tax Levy Generated by Mills</u>	<u>Amount of Tax Relief for Homestead Exclusions</u>	<u>Tax Levy Minus Homestead Exclusions</u>	<u>Percent Collected</u>	<u>Net Tax Revenue Generated By Mills</u>
Montour	990,966,247	13.0261	12,908,425			95.13190%	
Northumberland	224,884,293	13.0261	2,929,365			95.13190%	
Totals:	1,215,850,540		15,837,790	- 697,058	= 15,140,732	X 95.13190%	= 14,403,666

	<u>Rate</u>		<u>Estimated Revenue</u>
6120 <u>Current Per Capita Taxes, Section 679</u>	\$0.00		0
6140 <u>Current Act 511 Taxes– Flat Rate Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6141 Current Act 511 Per Capita Taxes	\$0.00	\$0.00	0
6142 Current Act 511 Occupation Taxes– Flat Rate	\$0.00	\$0.00	0
6143 Current Act 511 Local Services Taxes	\$0.00	\$0.00	0
6144 Current Act 511 Trailer Taxes	\$0.00	\$0.00	0
6145 Current Act 511 Business Privilege Taxes– Flat Rate	\$0.00	\$0.00	0
6146 Current Act 511 Mechanical Device Taxes– Flat Rate	\$0.00	\$0.00	0
6149 Current Act 511 Taxes, Other Flat Rate Assessments	\$0.00	\$0.00	0
Total Current Act 511 Taxes – Flat Rate Assessments			0
6150 <u>Current Act 511 Taxes– Proportional Assessments</u>	<u>Rate</u>	<u>Add'l Rate (if appl.)</u>	<u>Tax Levy</u>
6151 Current Act 511 Earned Income Taxes	1.150%	0.000%	7,467,217
6152 Current Act 511 Occupation Taxes	0.000	0.000	0
6153 Current Act 511 Real Estate Transfer Taxes	0.500%	0.000%	300,000
6154 Current Act 511 Amusement Taxes	0.000%	0.000%	0
6155 Current Act 511 Business Privilege Taxes	0.000	0.000	0
6156 Current Act 511 Mechanical Device Taxes– Percentage	0.000%	0.000%	0
6157 Current Act 511 Mercantile Taxes	0.000	0.000	0
6159 Current Act 511 Taxes, Other Proportional Assessments	0	0	0
Total Current Act 511 Taxes – Proportional Assessments			7,767,217
Total Act 511, Current Taxes			7,767,217
Act 511 Tax Limit -->		1,615,599,277 X	12
		Market Value	Mills
			19,387,191
			(511 Limit)

Tax Function	Description	Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index	Index	Additional Tax Rate Charged in:		Percent Change in Rate	Less than or equal to Index
		2021-22 (Rebalanced)	2022-23				2021-22 (Rebalanced)	2022-23		
6111	<u>Current Real Estate Taxes</u>									
	Montour	13.5099	13.0261	-3.57%	Yes	4.0%				
	Northumberland	13.5099	13.0261	-3.57%	Yes	4.0%				
	<u>Current Act 511 Taxes-- Proportional Assessments</u>									
6151	Current Act 511 Earned Income Taxes	1.150%	1.150%	0.00%	Yes	4.0%				
6153	Current Act 511 Real Estate Transfer Taxes	0.500%	0.500%	0.00%	Yes	4.0%				

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 Regular Programs - Elementary / Secondary	19,130,514
1200 Special Programs - Elementary / Secondary	5,431,098
1300 Vocational Education	2,279,845
1400 Other Instructional Programs - Elementary / Secondary	1,616,031
Total Instruction	\$28,457,488
2000 Support Services	
2100 Support Services - Students	1,760,679
2200 Support Services - Instructional Staff	1,156,294
2300 Support Services - Administration	2,422,390
2400 Support Services - Pupil Health	454,225
2500 Support Services - Business	682,850
2600 Operation and Maintenance of Plant Services	3,448,735
2700 Student Transportation Services	2,413,455
2800 Support Services - Central	1,007,536
Total Support Services	\$13,346,164
3000 Operation of Non-Instructional Services	
3200 Student Activities	1,048,614
Total Operation of Non-Instructional Services	\$1,048,614
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	3,053,012
Total Other Expenditures and Financing Uses	\$3,053,012
Total Estimated Expenditures and Other Financing Uses	\$45,905,278

<u>Description</u>	<u>Amount</u>
1000 Instruction	
1100 <u>Regular Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	10,285,241
200 Personnel Services - Employee Benefits	6,911,516
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	78,450
500 Other Purchased Services	598,725
600 Supplies	832,400
700 Property	359,800
800 Other Objects	4,382
Total Regular Programs - Elementary / Secondary	\$19,130,514
1200 <u>Special Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	2,702,387
200 Personnel Services - Employee Benefits	1,682,061
300 Purchased Professional and Technical Services	462,000
500 Other Purchased Services	574,600
600 Supplies	9,450
800 Other Objects	600
Total Special Programs - Elementary / Secondary	\$5,431,098
1300 <u>Vocational Education</u>	
100 Personnel Services - Salaries	382,103
200 Personnel Services - Employee Benefits	251,984
400 Purchased Property Services	4,100
500 Other Purchased Services	1,614,242
600 Supplies	23,790
700 Property	2,601
800 Other Objects	1,025
Total Vocational Education	\$2,279,845
1400 <u>Other Instructional Programs - Elementary / Secondary</u>	
100 Personnel Services - Salaries	941,474
200 Personnel Services - Employee Benefits	436,035
300 Purchased Professional and Technical Services	48,480
400 Purchased Property Services	5,445
500 Other Purchased Services	112,304
600 Supplies	66,288
700 Property	1,000
800 Other Objects	5,005
Total Other Instructional Programs - Elementary / Secondary	\$1,616,031
Total Instruction	\$28,457,488
2000 Support Services	
2100 <u>Support Services - Students</u>	
100 Personnel Services - Salaries	1,091,000
200 Personnel Services - Employee Benefits	639,086
300 Purchased Professional and Technical Services	500

2022-2023 Final General Fund Budget

LEA : 116471803 Danville Area SD

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<u>Description</u>	<u>Amount</u>
400 Purchased Property Services	240
500 Other Purchased Services	3,225
600 Supplies	17,211
700 Property	1,150
800 Other Objects	8,267
Total Support Services - Students	\$1,760,679
2200 <u>Support Services - Instructional Staff</u>	
100 Personnel Services - Salaries	507,084
200 Personnel Services - Employee Benefits	572,865
300 Purchased Professional and Technical Services	28,950
500 Other Purchased Services	12,500
600 Supplies	30,750
700 Property	2,000
800 Other Objects	2,145
Total Support Services - Instructional Staff	\$1,156,294
2300 <u>Support Services - Administration</u>	
100 Personnel Services - Salaries	1,069,533
200 Personnel Services - Employee Benefits	792,835
300 Purchased Professional and Technical Services	172,000
400 Purchased Property Services	6,360
500 Other Purchased Services	174,730
600 Supplies	133,816
700 Property	40,000
800 Other Objects	33,116
Total Support Services - Administration	\$2,422,390
2400 <u>Support Services - Pupil Health</u>	
100 Personnel Services - Salaries	281,952
200 Personnel Services - Employee Benefits	155,803
300 Purchased Professional and Technical Services	190
400 Purchased Property Services	50
500 Other Purchased Services	300
600 Supplies	15,680
800 Other Objects	250
Total Support Services - Pupil Health	\$454,225
2500 <u>Support Services - Business</u>	
100 Personnel Services - Salaries	385,394
200 Personnel Services - Employee Benefits	211,356
300 Purchased Professional and Technical Services	24,000
400 Purchased Property Services	6,900
500 Other Purchased Services	30,700
600 Supplies	14,500
700 Property	2,000
800 Other Objects	8,000
Total Support Services - Business	\$682,850
2600 <u>Operation and Maintenance of Plant Services</u>	

2022-2023 Final General Fund Budget

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<u>Description</u>	<u>Amount</u>
100 Personnel Services - Salaries	998,530
200 Personnel Services - Employee Benefits	821,195
300 Purchased Professional and Technical Services	500
400 Purchased Property Services	745,560
500 Other Purchased Services	500
600 Supplies	833,700
700 Property	47,000
800 Other Objects	1,750
Total Operation and Maintenance of Plant Services	\$3,448,735
2700 Student Transportation Services	
300 Purchased Professional and Technical Services	2,000
500 Other Purchased Services	2,393,055
600 Supplies	6,550
700 Property	11,850
Total Student Transportation Services	\$2,413,455
2800 Support Services - Central	
100 Personnel Services - Salaries	352,861
200 Personnel Services - Employee Benefits	303,635
300 Purchased Professional and Technical Services	3,680
400 Purchased Property Services	5,000
500 Other Purchased Services	141,600
600 Supplies	149,160
700 Property	51,100
800 Other Objects	500
Total Support Services - Central	\$1,007,536
Total Support Services	\$13,346,164
3000 Operation of Non-Instructional Services	
3200 Student Activities	
100 Personnel Services - Salaries	485,000
200 Personnel Services - Employee Benefits	117,071
300 Purchased Professional and Technical Services	60,000
400 Purchased Property Services	70,458
500 Other Purchased Services	173,200
600 Supplies	49,270
700 Property	54,000
800 Other Objects	39,615
Total Student Activities	\$1,048,614
Total Operation of Non-Instructional Services	\$1,048,614
5000 Other Expenditures and Financing Uses	
5100 Debt Service / Other Expenditures and Financing Uses	
800 Other Objects	1,143,012
900 Other Uses of Funds	1,910,000

<u>Description</u>	<u>Amount</u>
Total Debt Service / Other Expenditures and Financing Uses	\$3,053,012
Total Other Expenditures and Financing Uses	\$3,053,012
TOTAL EXPENDITURES	\$45,905,278

Cash and Short-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund	9,250,000	8,000,000
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431	3,760,000	3,000,000
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund	75,000	50,000
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		
Permanent Fund		
Total Cash and Short-Term Investments	\$13,085,000	\$11,050,000

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

General Fund		
Public Purpose (Expendable) Trust Fund		
Other Comptroller-Approved Special Revenue Funds		
Athletic / School-Sponsored Extra Curricular Activities Fund		
Capital Reserve Fund - § 690, §1850		
Capital Reserve Fund - § 1431		
Other Capital Projects Fund		
Debt Service Fund		
Food Service / Cafeteria Operations Fund		
Child Care Operations Fund		
Other Enterprise Funds		
Internal Service Fund		
Private Purpose Trust Fund		
Investment Trust Fund		
Pension Trust Fund		
Activity Fund		
Other Agency Fund		

Long-Term Investments

06/30/2022 Estimate

06/30/2023 Projection

Permanent Fund

Total Long-Term Investments

TOTAL CASH AND INVESTMENTS	\$13,085,000	\$11,050,000
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Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

General Fund

0510 Bonds Payable	43,545,000	41,635,000
0520 Extended-Term Financing Agreements Payable		
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		

Total General Fund	\$43,545,000	\$41,635,000
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Public Purpose (Expendable) Trust Fund

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Public Purpose (Expendable) Trust Fund

Other Comptroller-Approved Special Revenue Funds

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Other Comptroller-Approved Special Revenue Funds

Athletic / School-Sponsored Extra Curricular Activities Fund

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable
0530 Lease-Purchase Obligations
0540 Accumulated Compensated Absences
0550 Authority Lease Obligations
0560 Other Post-Employment Benefits (OPEB)
0599 Other Noncurrent Liabilities

Total Athletic / School-Sponsored Extra Curricular Activities Fund

Capital Reserve Fund - § 690, §1850

0510 Bonds Payable
0520 Extended-Term Financing Agreements Payable

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 690, \$1850

Capital Reserve Fund - \$ 1431

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Capital Reserve Fund - \$ 1431

Other Capital Projects Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Capital Projects Fund

Debt Service Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Debt Service Fund

Food Service / Cafeteria Operations Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations

2022-2023 Final General Fund Budget

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Long-Term Indebtedness**06/30/2022 Estimate****06/30/2023 Projection**

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Food Service / Cafeteria Operations Fund**Child Care Operations Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Child Care Operations Fund**Other Enterprise Funds**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Other Enterprise Funds**Internal Service Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Internal Service Fund**Private Purpose Trust Fund**

0510 Bonds Payable

0520 Extended-Term Financing Agreements Payable

0530 Lease-Purchase Obligations

0540 Accumulated Compensated Absences

0550 Authority Lease Obligations

0560 Other Post-Employment Benefits (OPEB)

0599 Other Noncurrent Liabilities

Total Private Purpose Trust Fund

Long-Term Indebtedness

06/30/2022 Estimate

06/30/2023 Projection

Investment Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Investment Trust Fund

Pension Trust Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Pension Trust Fund

Activity Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Activity Fund

Other Agency Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable
- 0530 Lease-Purchase Obligations
- 0540 Accumulated Compensated Absences
- 0550 Authority Lease Obligations
- 0560 Other Post-Employment Benefits (OPEB)
- 0599 Other Noncurrent Liabilities

Total Other Agency Fund

Permanent Fund

- 0510 Bonds Payable
- 0520 Extended-Term Financing Agreements Payable

<u>Long-Term Indebtedness</u>	<u>06/30/2022 Estimate</u>	<u>06/30/2023 Projection</u>
0530 Lease-Purchase Obligations		
0540 Accumulated Compensated Absences		
0550 Authority Lease Obligations		
0560 Other Post-Employment Benefits (OPEB)		
0599 Other Noncurrent Liabilities		
Total Permanent Fund		
Total Long-Term Indebtedness	\$43,545,000	\$41,635,000

Short-Term Payables

06/30/2022 Estimate

06/30/2023 Projection

- General Fund
- Public Purpose (Expendable) Trust Fund
- Other Comptroller-Approved Special Revenue Funds
- Athletic / School-Sponsored Extra Curricular Activities Fund
- Capital Reserve Fund - § 690, §1850
- Capital Reserve Fund - § 1431
- Other Capital Projects Fund
- Debt Service Fund
- Food Service / Cafeteria Operations Fund
- Child Care Operations Fund
- Other Enterprise Funds
- Internal Service Fund
- Private Purpose Trust Fund
- Investment Trust Fund
- Pension Trust Fund
- Activity Fund
- Other Agency Fund
- Permanent Fund

Total Short-Term Payables

TOTAL INDEBTEDNESS	\$43,545,000	\$41,635,000
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<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 Regular Programs - Elementary / Secondary		
1200 Special Programs - Elementary / Secondary		
1300 Vocational Education		
1400 Other Instructional Programs - Elementary / Secondary	30,000	
1500 Nonpublic School Programs		
1600 Adult Education Programs		
1700 Higher Education Programs for Secondary Students		
1800 Pre-Kindergarten		
Total Instruction	\$30,000	
2000 Support Services		
2100 Support Services - Students		
2200 Support Services - Instructional Staff		
2300 Support Services - Administration		
2400 Support Services - Pupil Health		
2500 Support Services - Business		
2600 Operation and Maintenance of Plant Services		
2700 Student Transportation Services		
2800 Support Services - Central		
2900 Other Support Services		
Total Support Services		
3000 Operation of Non-Instructional Services		
3200 Student Activities		
3300 Community Services		
3400 Scholarships and Awards		
Total Operation of Non-Instructional Services		
4000 Facilities Acquisition, Construction and Improvement Services		
4000 Facilities Acquisition, Construction and Improvement Services		
Total Facilities Acquisition, Construction and Improvement Services		
5000 Other Expenditures and Financing Uses		
5100 Debt Service / Other Expenditures and Financing Uses		
5200 Interfund Transfers - Out		
5300 Transfers Out to Component Units/Primary Governments		
5500 Special and Extraordinary Items		
5900 Budgetary Reserve		
Total Other Expenditures and Financing Uses		
Total Estimated Expenditures and Other Financing Uses	\$30,000	

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
1000 Instruction		
1100 <u>Regular Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Regular Programs - Elementary / Secondary		
1200 <u>Special Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Special Programs - Elementary / Secondary		
1300 <u>Vocational Education</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Vocational Education		
1400 <u>Other Instructional Programs - Elementary / Secondary</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		30,000
600 Supplies		
700 Property		
800 Other Objects		
Total Other Instructional Programs - Elementary / Secondary		
		\$30,000
1500 <u>Nonpublic School Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		

<u>Description</u>	<u>Nonspecial Education</u>	<u>Special Education</u>
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Nonpublic School Programs		
1600 <u>Adult Education Programs</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Adult Education Programs		
1700 <u>Higher Education Programs for Secondary Students</u>		
500 Other Purchased Services		
600 Supplies		
Total Higher Education Programs for Secondary Students		
1800 <u>Pre-Kindergarten</u>		
100 Personnel Services - Salaries		
200 Personnel Services - Employee Benefits		
300 Purchased Professional and Technical Services		
400 Purchased Property Services		
500 Other Purchased Services		
600 Supplies		
700 Property		
800 Other Objects		
Total Pre-Kindergarten		
Total Instruction	\$30,000	
TOTAL EXPENDITURES	\$30,000	

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
Total Revenue from Local Sources	\$16,000	\$0
TOTAL REVENUES	\$16,000	\$0

	<u>Nonspecial Education</u>	<u>Special Education</u>
6000 Revenue from Local Sources		
6940 Tuition from Patrons	16,000	0
Total Revenue from Local Sources	\$16,000	\$0
TOTAL REVENUES	\$16,000	\$0

Account Description	Amounts
0810 Nonspendable Fund Balance	
0820 Restricted Fund Balance	
0830 Committed Fund Balance	
0840 Assigned Fund Balance	4,868,120
0850 Unassigned Fund Balance	702,070
Total Ending Fund Balance - Committed, Assigned, and Unassigned	\$5,570,190

5900 Budgetary Reserve

Total Estimated Ending Committed, Assigned, and Unassigned Fund Balance and Budgetary Reserve	\$5,570,190
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